

Westside Union School District
2019-20 Unaudited Actuals
Report Presentation
September 15, 2020

Regina Rossall, Superintendent

Shawn Cabey, Assistant Superintendent, Administrative Services

Lisa Jehlicka, Director of Business Services

Jake Briggs Ed.D., Director of Fiscal Services



Timing
is
everything

The numbers shown in the financial reports **represent a snapshot in time**

-- June 30th 2020 --



With the size, scope, and number of variables at play in the budget, it is a given that **if the year-end close were to occur 3 weeks earlier or 3 weeks later, many of these numbers would be significantly different, both upward and downward.**

2019-20 Unaudited Actuals Report



SACS Summary -- General Fund

Description	2019-20 ESTIMATED ACTUALS			2019-20 UNAUDITED ACTUALS		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Revenues	85,577,246	-	85,577,246	83,966,838	-	83,966,838
Federal Revenues	221,269	2,774,093	2,995,362	283,615	2,866,675	3,150,290
State Revenues	2,387,422	3,899,946	6,287,368	2,395,448	5,922,988	8,318,436
Other Local Revenues	792,836	6,295,971	7,088,807	935,576	5,841,797	6,777,373
Contributions	(16,155,092)	16,155,092	-	(16,989,222)	16,989,222	-
TOTAL REVENUES	72,823,681	29,125,102	101,948,783	70,592,255	31,620,682	102,212,937
Certificated Salaries	36,148,279	7,620,922	43,769,201	36,486,913	7,602,643	44,089,556
Classified Salaries	8,457,864	5,885,044	14,342,908	8,564,193	5,806,315	14,370,508
Employee Benefits	16,608,222	7,362,342	23,970,564	16,470,897	9,258,403	25,729,300
Supplies	1,206,852	1,723,415	2,930,267	1,080,298	1,690,932	2,771,230
Services	7,778,397	3,034,235	10,812,632	7,564,320	2,934,548	10,498,868
Capital Outlay	50,965	623,434	674,399	50,917	1,038,717	1,089,634
Other Outgo	73,650	535,375	609,025	73,650	1,000,948	1,074,598
Indirect Costs	(1,269,501)	1,138,733	(130,768)	(1,192,322)	1,074,613	(117,709)
TOTAL EXPENDITURES	69,054,728	27,923,500	96,978,228	69,098,866	30,407,119	99,505,985
Surplus / (Deficit)	3,768,953	1,201,602	4,970,555	1,493,389	1,213,563	2,706,952
Adj. Beginning Fund Balance	14,895,274	5,796,078	20,691,351	14,895,274	5,796,078	20,691,351
Ending Fund Balance	18,664,227	6,997,680	25,661,906	16,388,663	7,009,641	23,398,303

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State Revenues	2,387,422	3,899,946	6,287,368	2,395,448	5,922,988	8,318,436
Other Local Revenues						6,777,373
Contributions						-
TOTAL REVENUES						20,212,937
Certificated Salaries						44,089,556
Classified Salaries						14,370,508
Employee Benefits	16,608,222	7,362,342	23,970,564	16,470,897	9,258,403	25,729,300
Supplies	1,206,852	1,723,415	2,930,267	1,080,298	1,690,932	2,771,230
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Ending Fund Balance	18,664,227	6,997,680	25,661,906	16,388,663	7,009,641	23,398,303

- Prior Year (2018-19) LCFF Adjustment was revised Unrestricted
- SMAA Program revenues higher than projected \$62k Unrestricted
- Federal Sp.Ed. revenues higher than projected \$107k Restricted
- STRS On-Behalf Contributions Increased STRS: \$2.01M Restricted

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Other Local Revenues	792,836	6,295,971	7,088,807	935,576	5,841,797	6,777,373
Contributions	(16,155,092)	16,155,092	-	(16,989,222)	16,989,222	-
TOTAL REVENUES	72,823,681	29,125,102	101,948,783	70,592,255	31,620,682	102,212,937
Certificated Salaries	36,148,279	7,620,922	43,769,201	36,486,913	7,602,643	44,089,556
Classified Salaries	8,457,864	5,885,044	14,342,908	8,564,193	5,806,315	14,370,508
Employee Benefits	16,608,222	7,362,342	23,970,564	16,470,897	9,258,403	25,729,300
Supplies					1,690,932	2,771,230
Services					2,934,548	10,498,868
Capital Outlay	50,965	623,434	674,399	50,917	1,038,717	1,089,634
Other Outgo	73,650	535,375	609,025	73,650	1,000,948	1,074,598
Indirect Costs	(1,269,501)	1,138,733	(130,768)	(1,192,322)	1,074,613	(117,709)
TOTAL EXPENDITURES	69,054,728	27,923,500	96,978,228	69,098,866	30,407,119	99,505,985
Surplus / (Deficit)	3,768,953	1,201,602	4,970,555	1,493,389	1,213,563	2,706,952
Adj. Beginning Fund Balance	14,895,274	5,796,078	20,691,351	14,895,274	5,796,078	20,691,351
Ending Fund Balance	18,664,227	6,997,680	25,661,906	16,388,663	7,009,641	23,398,303

• STRS On-Behalf Contributions Increased: \$2.01M

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Contributions	(16,155,092)	16,155,092	-	(16,989,222)	16,989,222	-
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Employee Benefits	16,608,222	7,362,342	23,970,564	16,470,897	9,258,403	25,729,300
Supplies	1,206,852	1,723,415	2,930,267	1,080,298	1,690,932	2,771,230
Services	7,778,397	3,034,235	10,812,632	7,564,320	2,934,548	10,498,868
Capital Outlay						1,089,634
Other Outgo						1,074,598
Indirect Costs						(117,709)
TOTAL EXPENDITURES						99,505,985
Surplus / (Deficit)						2,706,952
Adj. Beginning Fund Balance	14,055,274	5,750,070	20,051,351	14,055,274	5,750,070	20,691,351
Ending Fund Balance	18,664,227	6,997,680	25,661,906	16,388,663	7,009,641	23,398,303

- Supplemental Grant had projected \$479k less of Service expenditures that did not occur prior to 6/30/20
- Electricity & Water utility expenses ended up \$167k more than budgeted
- \$122k of Increased services related to COVID-19 that were not budgeted at Estimated Actuals

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Other Outgo	73,650	535,375	609,025	73,650	1,000,948	1,074,598
Indirect Costs						(117,709)
TOTAL EXPENDITURES						9,505,985
Surplus / (Deficit)						2,706,952
Adj. Beginning Fund Balance	14,895,274	5,796,076	20,691,351	14,895,274	5,796,076	20,691,351
Ending Fund Balance	18,664,227	6,997,680	25,661,906	16,388,663	7,009,641	23,398,303

- RRMA funded projects had more expenses prior to June 30th than originally projected at estimated actuals.
- Other Outgo had increased costs for Special Education Excess Costs paid to Lancaster and Palmdale School District than projected at estimated actuals



Thank You!